



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 11/15/2000

Ancillary Document being reviewed (provide number and title): ETA 88.04.111—Deduction of advances and reimbursements

Date last Issued: July 22, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-111 Advance and reimbursements.

Purpose of the document: To explain that amounts retained by a person primarily responsible and liable for paying the salaries of ticket sellers, service employees, and maintenance employees at an event are subject to tax. These amounts do not qualify as an "advance" or "reimbursement" under Rule 111, even if no profit is realized.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Review recommendation:**

- A. Update
B. Repeal
C. Leave as is
D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

While this document provides accurate information, it addresses a very specific situation and is no longer needed. Rule 111 currently explains that the terms “advance” and “reimbursement” apply only when a taxpayer has no personal liability, either primarily or secondarily, other than as agent for a customer or client for the payment of fees or costs. In addition, Det. 89-275, 11 WTD 013, addresses a situation where a nonprofit organization arranging for luncheons, seminars, and meetings. 11 WTD 013 explains that amounts received by the organization from its members or other persons for luncheons, seminars, or meetings are not true reimbursements when the organization is liable for payment of the services.

Manager Action:☐

Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____

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